

## STATUTORY INSTRUMENTS

# 2003 No. 2682

## The Income Tax (Pay As You Earn) Regulations 2003

### PART 5

#### EMPLOYERS

##### *Death of employer and succession*

##### **Succession to a business: trade disputes**

**104.**—(1) This regulation applies if a trade dispute began, but did not end, before a change to which regulation 102 (succession to a business etc) applies took place.

(2) The former employer must comply with regulations 64(8) (trade disputes: payments to Revenue) and 75 (additional return in case of trade dispute) as though the time limit of 42 days ran out on the date on which the change took place.

(3) The new employer is liable to repay, in accordance with regulation 64, any tax that was withheld in the tax year in which the change took place by the former employer.

(4) The new employer may recover from the Board of Inland Revenue an amount repayable under paragraph (3), as if it were an amount recoverable under regulation [<sup>F1</sup>67G(3)(b) [<sup>F2</sup>, as adjusted by regulation 67H(2) where appropriate,] (payments to and recoveries from HMRC for each tax period by Real Time Information employers) or, as the case may be,] 68(3)(b) (periodic payments to and recoveries from Revenue).

(5) But any amount recovered under paragraph (4) must be ignored when determining how much the new employer must pay or can recover under regulation [<sup>F3</sup>67G or] 68.

##### **Textual Amendments**

- F1** Words in [reg. 104\(4\)](#) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), [regs. 1\(1\)](#), [44\(a\)](#)
- F2** Words in [reg. 104\(4\)](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), [regs. 1\(2\)](#), [35](#)
- F3** Words in [reg. 104\(5\)](#) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), [regs. 1\(1\)](#), [44\(b\)](#)

##### **Commencement Information**

- I1** [Reg. 104](#) in force at 6.4.2004, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 104.